

OFFICIAL
EXHIBITS

STATE OF INDIANA

FILED
September 9, 2021
INDIANA UTILITY
REGULATORY COMMISSION

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF MIDWEST NATURAL GAS)
CORPORATION FOR APPROVAL OF AN)
ADJUSTMENT IN ITS BASE RATES RELATED TO ITS) CAUSE NO. 44942 TDSIC-3
TDSIC PLAN FOR ELIGIBLE TRANSMISSION AND)
DISTRIBUTION IMPROVEMENTS PURSUANT TO)
IND. CODE § 8-1-39-1, et seq.)

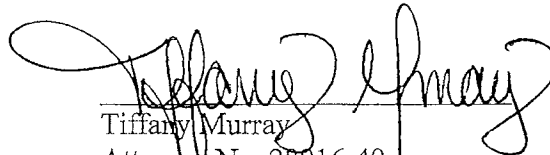
INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

PUBLIC'S EXHIBIT NO. 2 – TESTIMONY OF OUCC WITNESS
BRIEN R. KRIEGER

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PUBLIC'S
EXHIBIT NO. 2
10-14-21 AT
DATE REPORTER

September 9, 2021

Respectfully submitted,


Tiffany Murray
Attorney No. 28916-49
Deputy Consumer Counselor

**MIDWEST NATURAL GAS CORPORATION
CAUSE NO. 44942 TDSIC-3
TESTIMONY OF OUCC WITNESS BRIEN R. KRIEGER**

I. INTRODUCTION

Q: Please state your name and business address.

A: My name is Brien R. Krieger, and my business address is 115 West Washington Street, Suite 1500 South, Indianapolis, Indiana 46204.

Q: By whom are you employed and in what capacity?

A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC") as a Utility Analyst for the Natural Gas Division. My educational background, experience, and my preparations for this case are detailed in Appendix BRK-1 attached to my testimony.

Q: What is the purpose of your testimony?

A: The purpose of my testimony is to provide my analysis, conclusions, and recommendations regarding Midwest Natural Gas Corporation's ("Midwest" or "Petitioner") TDSIC-3 request. My analysis includes reviewing Midwest's updated Transmission, Distribution, and Storage System Improvement Charge ("TDSIC") projects for compliance with the 20-year margin test in Indiana Code § 8-1-39-11. I analyze any actual project costs that exceed Midwest's previously approved cost estimates. I also review Petitioner's support for its request to increase its previously approved project cost estimate for the Odon South Phase V and Phase VI projects.

Q: In conducting your analysis, what information did you review?

A: I reviewed Petitioner's TDSIC-3 case-in-chief, Petitioner's original TDSIC 7-Year Plan ("Plan") in Cause No. 44942 (Final Order issued September 27, 2017), and Petitioner's TDSIC-2 Update including the Final Order in that Cause issued on June 3, 2020. I

1 compared Petitioner's testimony and workpapers filed in this Cause with prior filings. I
2 reviewed Petitioner's new project estimates for its South Odon Phase V and Phase VI
3 projects.

4 I, along with other representatives for the OUCC, met with Petitioner on July 28,
5 2021 to discuss Petitioner's increased estimated cost and the 20-year margin test for the
6 South Odon Phase V and Phase VI projects. As a result of that discussion, Petitioner sent
7 the OUCC a system map showing how the project phases correspond with specific
8 locations of new customers.

9 **Q: Please summarize Petitioner's TDSIC-3 request, your conclusions, and your**
10 **recommendations.**

11 **A:** Petitioner requests cost recovery of 80% of approved TDSIC capital investment through
12 May 31, 2021. Cumulatively, Petitioner's total construction costs for the completed Phases
13 I, II, IV, and IV(a) are \$187,951 less than the previously-approved estimated costs for those
14 same Phases. (Petitioner's Testimony of David A. Osmon, page 8, lines 10-12.)

15 Petitioner requests to increase the length and diameter of one polyethylene ("PE")
16 main lateral and change the material of another lateral from PE to steel in its Phase VI
17 project. These lateral capacity increases will allow Petitioner to provide additional natural
18 gas to new rural extension customers. Additionally, the actual cost of 4" steel main pipe
19 has almost doubled from prior approved estimates. The higher price for steel pipe increases
20 the total project Phase V and Phase VI costs by approximately 20% (Phase V) and 50%
21 (Phase VI).

22 Petitioner provided its calculation of the 20-year margin tests associated with the
23 additional customers it anticipates connecting through its Phase VI project, causing the
24 need for increased main capacity. My analysis of Petitioner's work order level detail and

revenue estimates for Phases V and VI indicates these projects meet the required 20-year margin test. I recommend approval of Petitioner's requested cost recovery and approval of its TDSIC-3 updates.

II. OVERVIEW OF TDSIC PLAN AND UPDATES

Q: Please summarize Petitioner's original TDSIC Plan and updates.

A: Petitioner's original TDSIC Plan contained six Phases (Phases I-VI) with each Phase designed to provide rural natural gas service through main extensions to portions of northeast Daviess County, Indiana. Petitioner was authorized to use the 20-year margin test to determine the need for new customer deposits. (Cause No. 44942, Final Order, September 27, 2017 at page 9, Paragraph No. 6.C.) Petitioner's approved 7-Year Plan estimates, updated estimates from TDSIC-3 (denoted with an asterisk), and Petitioner's proposed TDSIC-3 costs for completed projects are summarized in Table 1. (Cause No. 44942 TDSIC-3, Workpapers Item 16.)

Table 1: Comparison of Approved Plan to TDSIC-3 Updates

Plan Phases	Approved 7-Year Plan Estimates * New TDSIC-3 Estimates	TDSIC-3 Completed Cost Update
I (Odon South I)	\$692,454	\$551,290
II (Odon South II)	\$665,943	\$715,829
III (Odon South III)	\$141,510	
IV Combined Odon South (IV and IV(a))	\$610,881	\$514,207
V (Odon South V)	*\$499,623	
VI (Odon South VI)	*\$144,751	
TOTAL	\$2,755,163	\$1,781,328

1 **Q: When does Petitioner expect to complete its TDSIC Plan?**

2 A: Petitioner's Witness Mr. Osmon states Phases IV and IV(a) are now complete, which
3 means that as of this TDSIC-3 filing, Phases I, II, IV, and IV(a) are now complete.
4 (Petitioner's Testimony of David A. Osmon, page 5, lines 13-16.) Petitioner's intention is
5 to complete Phase V and Phase VI near the end of 2021. (*Id.*, page 13, lines 20-21.) Portions
6 of Phase III are ongoing with an expected completion prior to summer 2022. (*Id.*, page 14,
7 lines 1-4.) Petitioner states that upon completion of Phase III, it plans to submit its final
8 TDSIC filing, TDSIC-5. (*Id.*, page 14, lines 3-5.)

III. TDSIC-3 FILING

9 **Q: Did the final cost for Petitioner's Phases IV and IV(a) exceed approved estimates?**

10 A: No. Petitioner's approved estimate for both Phases was \$610,881 and, in this Cause, its
11 final invoices show a total cost of \$514,207. The actual cost for combined Phases IV and
12 IV(a) is \$96,674 less than the approved estimate. (Petitioner's Testimony of David A.
13 Osmon, page 8, lines 10-11.)

14 **Q: Does Petitioner request approval of increased cost estimates for its Phase V and Phase**
15 **VI projects?**

16 A: Yes. Petitioner's witness Mr. David Osmon discusses the short-term quotes for steel pipe
17 and the additional natural gas customers affecting capacity requirements for Phase V and
18 Phase VI on page 7 of his direct testimony. He explains that 4" steel pipe was originally
19 estimated at \$7.65 per foot and has now increased to \$13.50 per foot. In its Petition,
20 Midwest states it does not expect the changes to pipe material or pipe cost to cause a
21 significant cost increase to its TDSIC Plan. (*Id.*, page 8, lines 6-7.)

1 He also estimates potential additional customer demand, which he does not include
2 in the new Phase VI margin test, could be at least 100 Amish cabinet shops that could be
3 served with Phase VI. (*Id.*, page 7, lines 1-16.)

4 **Q: How did Petitioner support its proposed cost increases to Phase V and Phase VI?**

5 A: Petitioner provided new, work order level project estimates for Phase V and Phase VI in
6 this Cause. The new cost for 4" steel pipe is supported by a steel vendor quote dated June
7 8, 2021. Petitioner's proposed estimates are based upon an inflation factor not greater than
8 1.04% for any cost component. Petitioner's new work order cost detail (Phase V –
9 Workpaper Item 14 and Phase VI – Workpaper Item 15) includes detail supporting the
10 following costs:

- 11 • easements
- 12 • Midwest labor
- 13 • direct materials including the 4" pipe, valves, caps, and tracer wire
- 14 • indirect material
- 15 • contract labor
- 16 • contractor equipment

17 For costs not affected by increased steel prices (i.e. labor, easements, indirect material, and
18 contractor equipment), Petitioner's Phase V and VI cost estimates and estimated quantities
19 match what was previously approved in TDSIC-1. The new estimate for 4" steel pipe is
20 reasonable for the present market. Steel prices have doubled since mid-2019. (Lance
21 Lambert, "Steel Prices are up 200%. When will the bubble pop?" *Fortune Magazine*, July
22 8, 2021. Attachment BRK-1.)

23 **Q: Did Petitioner provide support for the 20-year margin it projects to receive from the**
24 **Phase V and Phase VI projects?**

25 A: Yes. The Phase V and VI 20-year margin exceeds Petitioner's updated estimates. The total
26 expected revenue, based on updated combined estimates for Petitioner's Phase V and Phase

1 IV projects is is \$760,706. Petitioner's expected total revenue is greater than its combined
2 estimated cost of \$644,371 for these two Phases. My analysis of Petitioner's case-in-chief,
3 along with my discussion with Petitioner, indicates Petitioner's 20-year margin
4 calculations are reasonable and Phases V and VI meet the 20-year margin test.

5 **Q: Do Petitioner's increased cost estimates invalidate the 20-year margin test?**

6 A: No. Petitioner's original 20-year margin estimate for the six phases is \$2,799,160.
7 (Attachment BRK-2, Cause No. 44942, Direct Testimony and Exhibits of Cody M. Osmon,
8 Attachment CMO-1.) Petitioner supplied the OUCC with the estimates in TDSIC-3 and
9 the 20-year margin increases slightly. Petitioner also points out in testimony there are an
10 additional 100 cabinet shops that Petitioner expects to connect to serve, within one mile of
11 CR 900, not included in it 20-year margin estimate. (Testimony of David A. Osmon, page
12 7, lines 11-12.)

IV. RECOMMENDATIONS

13 **Q: What are your recommendations?**

14 A: Petitioner's final costs for Phases IV and IV(a) are lower than its approved estimates and
15 should be approved. The Phase V and Phase VI estimates are reasonable, consistent with
16 the requirements of Indiana Code § 8-1-39-9, and are supported with work order level
17 detail. Based on my analysis, Petitioner's new cost estimates for Phase V and Phase VI
18 meet the 20-year margin test as described in Indiana Code § 8-1-39-11. Petitioner
19 adequately substantiated the Phase V and Phase VI cost estimate increases and justified
20 why these additional costs are required, and not reasonably foreseen in the approved
21 TDSIC-2 update. Therefore, I recommend the updates and actual costs in TDSIC-3 be
22 approved.

1 **Q:** **Does this conclude your testimony?**

2 **A:** Yes.

AFFIRMATION

I affirm, under the penalties for perjury, that the foregoing representations are true.

Brien R. Krieger

Brien R. Krieger
Utility Analyst II
Indiana Office of
Utility Consumer Counselor
44942 TDSIC-3
Midwest Natural Gas Corp.

9/9/21
Date

APPENDIX BRK-1 TO THE TESTIMONY OF
OUCW WITNESS BRIEN R. KRIEGER

1 **Q: Please describe your educational background and experience.**

2 A: I graduated from Purdue University in West Lafayette, Indiana with a Bachelor of Science
3 Degree in Mechanical Engineering in May 1986, and a Master of Science Degree in
4 Mechanical Engineering in August 2001 from Purdue University at the IUPUI campus.

5 From 1986 through mid-1997, I worked for PSI Energy and Cinergy progressing to
6 a Senior Engineer. After the initial four years as a field engineer and industrial
7 representative in Terre Haute, Indiana, I accepted a transfer to corporate offices in
8 Plainfield, Indiana where my focus changed to industrial energy efficiency implementation
9 and power quality. Early Demand Side Management (“DSM”) projects included ice storage
10 for Indiana State University, Time of Use rates for industrials, and DSM Verification and
11 Validation reporting to the IURC. I was an Electric Power Research Institute committee
12 member on forums concerning electric vehicle batteries/charging, municipal
13 water/wastewater, and adjustable speed drives. I left Cinergy and worked approximately
14 two years for the energy consultant, ESG, and then worked for the OUCW from mid-1999
15 to mid-2001.

16 I completed my Masters in Engineering in 2001, with a focus on power generation,
17 including aerospace turbines, and left the OUCW to gain experience and practice in
18 turbines. I was employed by Rolls-Royce (2001-2008) in Indianapolis working in an
19 engineering capacity for military engines. This work included: fuel-flight regime
20 performance, component failure mode analysis, and military program control account
21 management.

1 From 2008 to 2016 my employment included substitute teaching in the Plainfield,
2 Indiana school district, grades 3 through 12. I passed the math Praxis exam requirement for
3 teaching secondary school. During this period, I also performed contract engineering work
4 for Duke Energy and Air Analysis. I started working again with the OUCC in 2016.

5 Over my career I have attended various continuing education workshops at the
6 University of Wisconsin and written technical papers. While previously employed at the
7 OUCC, I completed Week 1 of NARUC's Utility Rate School hosted by the Institute of
8 Public Utilities at Michigan State University. In 2016, I attended two cost of service/rate-
9 making courses: Ratemaking Workshop (ISBA Utility Law Section) and Financial
10 Management: Cost of Service Ratemaking (AWWA). In 2017, I attended the AGA Rate
11 School sponsored by the Center for Business and Regulation in the College of Business &
12 Management at the University of Illinois Springfield and attended Camp NARUC Week 2,
13 Intermediate Course held at Michigan State University. I completed the Fundamentals of
14 Gas Distribution on-line course developed and administered by Gas Technology Institute
15 in 2018. In October 2019, I attended Camp NARUC Week 3, Advanced Regulatory Studies
16 Program held at Michigan State University by the Institute of Public Utilities.

17 My current responsibilities include reviewing and analyzing Cost of Service
18 Studies ("COSS") relating to cases filed with the Commission by natural gas, electric and
19 water utilities. Additionally, I have taken on engineering responsibilities within the
20 OUCC's Natural Gas Division, including participation in "Call Before You Dig-811"
21 incident review and natural gas emergency response training.

1 **Q: Have you previously filed testimony with the Commission?**

2 A: Yes. I have provided written testimony concerning COSS in Cause Nos. 44731, 44768,
3 44880, 44988, 45027, 45072, 45116, 45117, 45214, 45215, 45447, and 45468.
4 Additionally, I have provided written testimony for Targeted Economic Development
5 (“TED”) projects in 2017/2018/2020 and various Federal Mandate Cost Adjustment
6 (“FMCA”) and TDSIC petitions. I filed testimony or provided analysis in the following
7 FMCA or TDSIC 7-Year Plan or Tracker petitions: Cause Nos. 44403, 44429, 44430,
8 44942, 45007, 45131, 45264, 45330, 45400 and 45560.

9 While previously employed by the OUCC, I wrote testimony concerning the
10 Commission’s investigation into merchant power plants, power quality, Midwest
11 Independent System Operator and other procedures. Additionally, I prepared testimony and
12 position papers supporting the OUCC’s position on various electric and water rate cases
13 during those same years.

14 **Q: Please describe the general review you conducted to prepare this testimony.**

15 A: I reviewed Petitioner’s Petition, Testimony, Attachments, informal data request responses,
16 and workpapers for this Cause. I also reviewed Petitioner’s prior TDSIC Petitions and
17 Commission Orders.

Steel prices are up 200%. When will the bubble pop?

BY
LANCE LAMBERT

July 8, 2021 2:30 PM EDT

What do refrigerators, air conditioning units, and new cars have in common? They're all seeing prices spike as manufacturers grapple with a worsening shortage of a key component: steel.

Since March 2020, steel prices are up a staggering 215%. The benchmark price for hot-rolled steel hit another all-time high last week, climbing to \$1,825. Prior to the pandemic, it traded in the \$500 to \$800 range.

What's going on? During the early months of the 2020 shutdowns, many steel mills shut off production in fear that we were headed into a deep recession—maybe even a depression. But that drop-off in demand didn't last long for iron ore. Early in the pandemic, stuck at home Americans rushed to spruce up their abodes. Soon, steel-heavy products like grills and refrigerators were in high demand. That quick rebound caught steel mills off-guard.

"What happened, which is similar to lumber, demand during COVID-19 was stronger than first anticipated because of switches in consumption patterns. Instead of paying for experiences and vacations, they were buying a new lawn mower, buying a new car, or white goods like appliances—which are steel intensive," Thorsten Schier, a metals expert at Fastmarkets, tells *Fortune*.

Price of steel continues to soar

Hot-Rolled Coil Steel Futures Continuous Contract

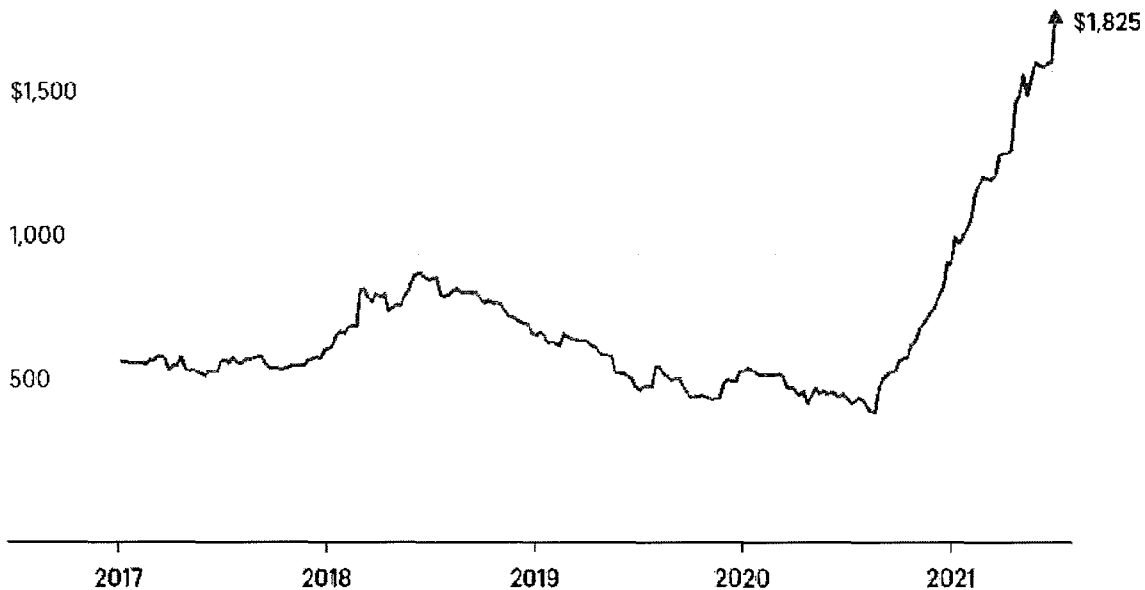


CHART: LANCE LAMBERT • SOURCE: MARKETWATCH

FORTUNE

As the U.S. begins to fully reopen, some pandemic-spurred trends, like lumber and steel intensive do-it-yourself home remodeling, are slowing down. That DIY pullback is, in part, helping to cause a correction in the lumber market: Since peaking at \$1,515 per thousand board feet on May 28—which was 300% above its pre-pandemic price—the cash price of lumber is down 49% to \$770 as of Friday. That begs the question: Why isn't steel seeing a similar correction? Any pullback in household durables is certainly felt by steelmakers. However, unlike wood products, steel is less dependent on DIY or new home construction—which is also cooling down a bit from its March peak this year. In fact, many industries that are steel heavy, like oil and gas, are seeing their steel demand soar right now as the economy reopens. Oil producers and refineries will only need more steel in the coming months as Americans return to air travel and their daily commutes.

"I don't think we've hit the peak for steel prices. Most people in the market see strength through the third quarter, and some don't see it

getting better on the buying side until 2022 sometime," Schier says. "It is just that supply is that tight. People are scrambling for material."

Another factor: Consolidation. Two major acquisitions last year by steelmaking titan Cleveland-Cliffs—AK Steel for \$1.1 billion and U.S. steel mills from ArcelorMittal for \$1.4 billion—has essentially made the steel industry a duopoly. That firm grip by Cleveland-Cliffs and United States Steel Corporation on the market, Schier says, leaves them with little incentive to increase production. After all, creating more supply would only mean their prices would fall.

The other wildcard at play are global supply chains issues. In particular, the chip shortage which is hampering new car production. Once the chip shortage is resolved, the automotive industry is expected to ramp-up. More cars rolling off production lines, means more steel demand.

Fastmarket's Schier was blunt with his short-term steel assessment: "There doesn't appear to be any sign that it is abating anytime soon."

Midwest Natural Gas Corporation
Estimated Customer Margin Revenue
TDSIC - 2017

DSIC - 2017		Annual Volume						Natural Gas Equivalent (Therms)			Current Monthly	Total	
	Name	Location	Customer Class	Propane	Diesel	Propane	Diesel	Total	Service Charge	Volumetric	Annual	20-Year	
									Margin	Margin	Margin	Margin	
Phase I													
Residential		13	Residential	922		848	-	848	144	246	390	101,400	
Ora Wagler (Tim Nolan)		9786 E 1100 N	Lg Comm	6,000		5,520	-	5,520	288	1,355	1,643	32,860	
Terry Swartzentruber		9185 E 1100 N	Lg Comm	6,000		5,520	-	5,520	288	1,355	1,643	32,860	
Steve Graber Turkey Farm		10722 N 1000 E	Lg Comm	10,150	5,125	9,338	7,098	16,436	288	2,941	3,229	64,574	
Jim Graber Turkey Farm		10514 N 1000 E	Lg Comm	7,150	6,150	6,578	8,518	15,096	288	2,763	3,051	61,019	
Vernon Graber Turkey Farm		9808 E 1100 N	Lg Comm	7,850	3,850	7,222	5,332	12,554	288	2,426	2,714	54,275	
Phase II													
Residential		14	Residential	922		848	-	848	144	246	390	109,200	
Nick Graber Graber Steel & Fab		8528 N 900 E	Lg Comm	118,000	37,500	108,560	51,938	160,498	288	22,431	22,719	454,374	
Duck Blind Grill		8900 N 900 E	Sm Comm	2,000		1,840	-	1,840	144	495	639	12,780	
Bed & Breakfast		8824 N 900 E	Sm Comm	1,200		1,104	-	1,104	144	322	466	9,326	
Amzy Wagler Grain		9731 E 1000 N	Lg Comm	25,000		23,000	-	23,000	288	3,241	3,529	70,581	
Simon Wagler		9394 E 1000 N	Lg Comm	2,000	2,500	1,840	3,463	5,303	288	1,179	1,467	29,335	
Simon J Graber Bldg		7716 N 900 E	Sm Comm	20,000		18,400	-	18,400	144	4,207	4,351	87,024	
Mervin Mast Cabinet		9922 E 1000 N	Sm Comm	2,000		1,840	-	1,840	144	495	639	12,780	
Shiloh Church (CR 900E/1000N)		9054 E 1000 N	Sm Comm	1,200		1,104	-	1,104	144	322	466	9,326	
Bethel Church		9335 N 900 E	Sm Comm	2,000		1,840	-	1,840	144	487	631	12,611	
Phase III													
Residential		26	Residential	922		848	-	848	144	246	390	202,800	
Raglesville School		10650 E 1000 N	Lg Comm	2,500		2,300	-	2,300	288	615	903	18,053	
Raglesville Frady Church		9956 N Cross St	Sm Comm	1,000		920	-	920	144	281	425	8,505	
Abraham Graber Millworks		10216 E 1000 N	Lg Comm	2,270	12,175	2,088	16,862	18,951	288	2,989	3,277	65,543	
Phase IV													
Residential		18	Residential	922		848	-	848	144	246	390	140,400	
Vernon Graber Turkey Farm		12070 E 800 N	Lg Comm	17,500		16,100	-	16,100	288	2,896	3,184	63,683	
Lamar Elcher Turkey Farm		7845 N 1200 E	Lg Comm	6,000		5,520	-	5,520	288	1,355	1,643	32,860	
Phillip Elcher Turkey Farm		12629 E 800 N	Lg Comm	6,000		5,520	-	5,520	288	1,355	1,643	32,860	
Joseph Elcher Turkey Farm		12566 E 800 N	Lg Comm	6,000		5,520	-	5,520	288	1,355	1,643	32,860	
Calvin Graber Turkey Farm		10599 E 800N	Lg Comm	6,000		5,520	-	5,520	288	1,355	1,643	32,860	
Marlin Knepp Turkey Farm		7738 N 1000 E	Lg Comm	4,500	12,000	4,140	16,620	20,760	288	3,514	3,802	76,046	
Ammon Weaver		7956 N 1100 E	Lg Comm	3,000	28,000	2,760	38,780	41,540	288	6,651	6,939	138,780	
Vernon Graber Grain		12070 E 800 N	Lg Comm	10,000		9,200	-	9,200	288	1,411	1,699	33,970	
J & J Concrete		9145 E 800 N	Lg Comm	3,000		2,760	-	2,760	288	738	1,026	20,512	
Phase V													
Residential		13	Residential	922		848	-	848	144	246	390	101,400	
David Knepp Turkey Farm		6075 N 900 E	Lg Comm	20,000		18,400	-	18,400	288	3,201	3,489	69,785	
Amos Graber Turkey Farm		8836 E 650 N	Lg Comm	6,000		5,520	-	5,520	288	1,355	1,643	32,860	
Graber Post		7716 N 900 E	Lg Comm	60,000		55,200	-	55,200	288	8,463	8,751	175,020	
Mervin Knepp Mouldings		6349 N 900 E	Sm Comm	4,000		3,680	-	3,680	144	897	1,041	20,823	
Graber Vinyl Windows		9058 E 500 N	Sm Comm	2,000		1,840	-	1,840	144	495	639	12,780	
Midwest Auction Center (Dinky's)		9084 E 550 N	Sm Comm	2,000		1,840	-	1,840	144	495	639	12,780	
Produce Auction		5667 N 900 E	Sm Comm	1,200		1,104	-	1,104	144	322	466	9,326	
Phase VI													
Residential		10	Residential	922		848	-	848	144	246	390	78,000	
John Graber Turkey Farm		9754 E 875 N	Lg Comm	7,150		6,578	-	6,578	288	1,554	1,842	36,842	
Willie Knepp Turkey Farm		8556 E 500 N	Lg Comm	5,000	2,000	4,600	2,770	7,370	288	1,703	1,991	39,823	
Fred Wittmer Turkey Farm		8744 E 550 N	Lg Comm	5,000	2,000	4,600	2,770	7,370	288	1,703	1,991	39,823	
K&K		8518 E 550 N	Lg Comm	17,000		15,640	-	15,640	288	3,215	3,503	70,067	
Willie Knepp Cabinet		8451 E 500 N	Lg Comm	4,000	3,200	3,680	4,432	8,112	288	2,001	2,289	45,778	

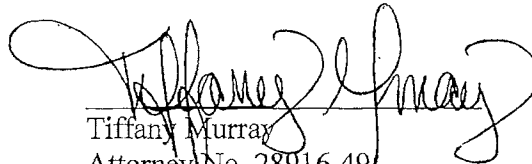
TOTALS

\$ 2,799,160

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing ***OUCC'S TESTIMONY OF BRIEN R. KRIEGER*** has been served upon the following counsel of record in the captioned proceeding by electronic service on September 9, 2021.

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